

These codes for the Principal Business or Professional Activity classify entities by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS). Select the category that best describes your primary business activity (for example, Real Estate), then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Next find the six-digit code assigned to this activity and enter it on line 2 of Form 800.

## **Accommodation & Food Services**

### **Accommodation**

721110 Hotels (except casino hotels) & Motels  
721120 Casino Hotels  
721191 Bed & Breakfast Inns  
721199 All other Traveller Accommodation  
721210 RV (Recreational Vehicle) Parks & Recreational Camps  
721310 Rooming & Boarding Houses

### **Food Services & Drinking Places**

722110 Full-Service Restaurants  
722210 Limited-Service Eating Places  
722300 Special Food Services (including food service contractors & caterers)  
722410 Drinking Places (Alcoholic Beverages)

## **Administrative & Support & Waste Management & Remediation Services**

### **Administrative & Support Services**

561110 Office Administrative Services  
561210 Facilities Support Services  
561300 Employment Services  
561410 Document Preparation Services  
561420 Telephone Call Centers  
561430 Business Service Centers (including private mail centers & copy shops)  
561440 Collection Agencies  
561450 Credit Bureaus  
561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)  
561500 Travel Arrangement & Reservation Services  
561600 Investigation & Security Services  
561710 Exterminating & Pest Control Services  
561720 Janitorial Services  
561730 Landscaping Services  
561740 Carpet & Upholstery Cleaning Services  
561790 Other Services to Buildings & Dwellings  
561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

### **Waste Management & Remediation Services**

562000 Waste Management & Remediation Services

## **Agriculture, Forestry, Fishing, & Hunting Crop Production**

111100 Oilseed & Grain Farming  
111210 Vegetable & Melon Farming (including potatoes & yams)  
111300 Fruit & Tree Nut Farming  
111400 Greenhouse, Nursery & Floriculture Production  
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

### **Animal Production**

112111 Beef Cattle Ranching & Farming  
112112 Cattle Feedlots  
112120 Dairy Cattle & Milk Production  
112210 Hog & Pig Farming  
112300 Poultry & Egg Production  
112400 Sheep & Goat Farming  
112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)

112900 Other Animal Production

### **Forestry and Logging**

113110 Timber Tract Operations  
113210 Forest Nurseries & Gathering of Forest Products

113310 Logging

### **Fishing, Hunting, and Trapping**

114110 Fishing  
114210 Hunting & Trapping

### **Support Activities for Agriculture & Forestry**

115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)  
115210 Support Activities for Animal Production  
115310 Support Activities for Forestry

## **Arts, Entertainment & Recreation Performing Arts, Spectator Sports, & Related Industries**

711100 Performing Arts Companies  
711210 Spectator Sports (including sports clubs & racetracks)  
711300 Promoters of Performing Arts, Sports, & Similar Events  
711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures  
711510 Independent Artists, Writers, & Performers

### **Museums, Historical Sites, and Similar Institutions**

712100 Museums, Historical Sites, & Similar Institutions

### **Amusement, Gambling, & Recreation Industries**

713100 Amusement Parks & Arcades  
713200 Gambling Industries  
713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers & bowling centers)

## **Construction**

### **Building, Developing, and General Contracting**

233110 Land Subdivision & Land Development  
233200 Residential Building Construction  
233300 Nonresidential Building Construction

### **Heavy Construction**

234100 Highway, Street, Bridge, & Tunnel Construction

234900 Other Heavy Construction

### **Special Trade Contractors**

235110 Plumbing, Heating, & Air-Conditioning Contractors  
235210 Painting & Wall Covering Contractors  
235310 Electrical Contractors  
235400 Masonry, Drywall, Insulation, & Tile Contractors  
235500 Carpentry & Floor Contractors  
235610 Roofing, Siding, & Sheet Metal Contractors  
235710 Concrete Contractors  
235810 Water Well Drilling Contractors  
235900 Other Special Trade Contractors

### **Educational Services**

611000 Educational Services (including schools, colleges & universities)

## **Finance & Insurance**

### **Depository Credit Intermediation**

522100 Commercial Banking  
522120 Savings Institutions  
522130 Credit Unions  
522190 Other Depository Credit Intermediation

### **Nondepository Credit Intermediation**

522210 Credit Card Issuing  
522220 Sales Financing  
522291 Consumer Lending  
522292 Real Estate Credit (including mortgage bankers & originators)  
522293 International Trade Financing  
522294 Secondary Market Financing  
522298 All Other Nondepository Credit Intermediation

### **Activities Related to Credit Intermediation**

522300 Activities Related to Credit Intermediation (including loan brokers)

### **Insurance Carriers and Related Activities**

524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers  
524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers  
524210 Insurance Agencies & Brokerages

524290 Other Insurance Related Activities

### **Securities, Commodity Contracts, & Other Financial Investments & Related Activities**

523110 Investment Banking & Securities Dealers  
523120 Securities Brokerage  
523130 Commodity Contracts Dealers  
523140 Commodity Contracts Brokers  
523210 Securities & Commodity Exchanges  
523900 Other Financial Investment Activities

(including investment advice)

## **Funds, Trusts, and Other Financial Vehicles**

525100 Insurance & Employee Benefit Funds  
525910 Open-End Investment Funds (Form 1120-RIC)  
525920 Trusts, Estates, & Agency Accounts  
525930 Real Estate Investment Trusts (Form 1120-REIT)  
525990 Other Financial Vehicles  
"Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding companies)

## **Health Care & Social Assistance**

### **Offices of Physicians & Dentists**

621111 Offices of Physicians (except mental health specialists)  
621112 Offices of Physicians, Mental Health Specialists  
621210 Offices of Dentists

### **Offices of Other Health Practitioners**

621310 Offices of Chiropractors  
621320 Offices of Optometrists  
621330 Offices of Mental Health Practitioners (except Physicians)  
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists  
621391 Offices of Podiatrists  
621399 Offices of all other miscellaneous health practitioners

### **Outpatient Care Centers**

621410 Family Planning Centers  
621420 Outpatient Mental Health & Substance Abuse Centers  
621491 HMO Medical Centers  
621492 Kidney Dialysis Centers  
621493 Freestanding Ambulatory Surgical & Emergency Centers  
621498 All other Outpatient Care Centers

### **Medical & Diagnostic Laboratories**

621510 Medical & Diagnostic Laboratories

### **Home Health Care Services**

621610 Home Health Care Services

### **Other Ambulatory Health Care Services**

621900 Other Ambulatory Health Care Services (including ambulance services, blood & organ banks)

### **Hospitals**

622000 Hospitals

### **Nursing & Residential Care Facilities**

623000 Nursing & Residential Care Facilities

### **Social Assistance**

624100 Individual & Family Services  
624200 Community Food & Housing & Emergency & Other Relief Services  
624310 Vocational Rehabilitation Services

624410 Child Day Care Services

### **Information**

### **Publishing Industries**

511110 Newspaper Publishers  
511120 Periodical Publishers  
511130 Book Publishers  
511140 Database & Directory Publishers  
511190 Other Publishers  
511210 Software Publishers

### **Motion Picture & Sound Recording**

512100 Motion Picture & Video Industries (except video rental)  
512200 Sound Recording Industries

### **Broadcasting & Telecommunications**

513100 Radio & Television Broadcasting  
513200 Cable Networks & Program Distribution

513300 Telecommunications (including paging, cellular, satellite & other telecommunications)

### **Information Services & Data Processing Services**

514100 Information Services (including news syndicates, libraries, & on-line information services)

514210 Data Processing Services

### **Management of Companies (Holding Companies)**

551111 Offices of bank holding companies  
551112 Offices of other holding companies

## **Manufacturing**

### **Food Manufacturing**

311110 Animal Food Mfg  
311200 Grain & Oilseed Milling  
311300 Sugar & Confectionery Product Mfg

311400 Fruit & Vegetable Preserving & Specialty Food Mfg  
311500 Dairy Product Mfg  
311610 Animal Slaughtering & Processing  
311710 Seafood Product Preparation & Packaging  
311800 Bakeries & Tortilla Mfg  
311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

### **Beverage & Tobacco Product Mfg**

312110 Soft Drink & Ice Mfg  
312120 Breweries  
312130 Wineries  
312140 Distilleries  
312200 Tobacco Mfg

### **Textile Mills & Textile Product Mills**

313000 Textile Mills  
314000 Textile Product Mills

### **Apparel Manufacturing**

315100 Apparel Knitting Mills  
315210 Cut & Sew Apparel Contractors  
315220 Men's & Boys' Cut & Sew Apparel Mfg  
315230 Women's & Girls' Cut & Sew Apparel Mfg  
315290 Other Cut & Sew Apparel Mfg  
315990 Apparel Accessories & Other Apparel Mfg

### **Leather & Allied Product Manufacturing**

316110 Leather & Hide Tanning & Finishing  
316210 Footwear Mfg (including rubber & plastics)  
316990 Other Leather & Allied Product Mfg

### **Wood Product Manufacturing**

321110 Sawmills & Wood Preservation  
321210 Veneer, Plywood, & Engineered Wood Product Mfg

321900 Other Wood Product Mfg

### **Paper Manufacturing**

322100 Pulp, Paper, & Paperboard Mills

322200 Converted Paper Product Mfg

### **Printing and Related Support Activities**

323100 Printing & Related Support Activities

### **Petroleum and Coal Products Mfg**

324110 Petroleum Refineries (including integrated)

324120 Asphalt Paving, Roofing, & Saturated Materials Mfg

324190 Other Petroleum & Coal Products Mfg

### **Chemical Manufacturing**

325100 Basic Chemical Mfg  
325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg  
325300 Pesticide, Fertilizer & Other Agricultural Chemical Mfg

325410 Pharmaceutical & Medicine Mfg

325500 Paint, Coating & Adhesive Mfg

325600 Soap, Cleaning Compound & Toilet Preparation Mfg

325900 Other Chemical Product & Preparation Mfg

### **Plastics & Rubber Products Mfg**

326100 Plastics Product Mfg

326200 Rubber Product Mfg

### **Nonmetallic Mineral Product Mfg**

327100 Clay Product & Refractory Mfg

327210 Glass & Glass Product Mfg

327300 Cement & Concrete Product Mfg

327400 Lime & Gypsum Product Mfg

327900 Other Nonmetallic Mineral Product mfg

### **Primary Metal Manufacturing**

331110 Iron & Steel Mills & Ferroalloy Mfg

331200 Steel Product Mfg from Purchased Steel

331310 Alumina & Aluminum Production & Processing

331400 Nonferrous Metal (except Aluminum) Production & Processing

331500 Foundries

**Fabricated Metal Product****Manufacturing**

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

**Machinery Manufacturing**

- 333100 Agriculture, Construction & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

**Computer & Electronic Product Mfg**

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

**Electrical Equipment, Appliance, and Component Manufacturing**

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

**Transportation Equipment Mfg**

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336500 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

**Furniture and Related Product Mfg**

- 337000 Furniture & Related Product Mfg

**Miscellaneous Manufacturing**

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Mfg

**Mining**

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

**Other Services****Repair & Maintenance**

- 811110 Automotive Mechanical & Electrical Repair & Maintenance
- 811120 Automotive Body, Paint, Interior, & Glass Repair
- 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 811210 Electronic & Precision Equipment Repair & Maintenance
- 811310 Commercial & Industrial Machinery & Equipment (except automotive & electronic) repair & maintenance
- 811410 Home & Garden Equipment & Appliance Repair & Maintenance
- 811420 Reupholstery & Furniture

- Repair
- 811430 Footwear & Leather Goods Repair
- 811490 Other Personal & Household Goods Repair & Maintenance

**Personal & Laundry Services**

- 812111 Barber Shops
- 812112 Beauty Salons
- 812113 Nail Salons
- 812190 Other Personal Care Services (including diet & weight reducing centers)
- 812210 Funeral Homes & Funeral Services
- 812220 Cemeteries & Crematories
- 812310 Coin-Operated Laundries & Drycleaners
- 812320 Drycleaning & Laundry Services (except coin-operated)
- 812330 Linen & Uniform Supply
- 812910 Pet Care (except veterinary) Services
- 812920 Photofinishing
- 812930 Parking Lots & Garages
- 812990 All Other Personal Services

**Religious, Grantmaking, Civic, Professional, & Similar Org's**

- 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)

**Professional, Scientific, and Technical Services****Legal Services**

- 541110 Offices of Lawyers
- 541190 Other Legal Services

**Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

- 541211 Office of Certified Public Accountants
- 541213 Tax Preparation Services
- 541214 Payroll Services
- 541219 Other Accounting Services

**Architectural, Engineering, & Related Services**

- 541310 Architectural Services
- 541320 Landscape Architecture Services
- 541330 Engineering Services
- 541340 Drafting Services
- 541350 Building Inspection Services
- 541360 Geophysical Surveying & Mapping Services
- 541370 Surveying & Mapping (except Geophysical) Services
- 541380 Testing Laboratories

**Specialized Design Services**

- 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

**Computer Systems Design & Related Services**

- 541511 Custom Computer Programming Services
- 541512 Computer Systems Design Services
- 541513 Computer Facilities Management Services
- 541519 Other Computer Related Services

**Other Professional, Scientific, & Technical Services**

- 541600 Management, Scientific, & Technical Consulting Services
- 541700 Scientific Research & Development Services
- 541800 Advertising & Related Services
- 541910 Marketing Research & Public Opinion Polling
- 541920 Photographic Services
- 541930 Translation & Interpretation Services
- 541940 Veterinary Services
- 541990 All Other Professional, Scientific, & Technical Services

**Real Estate & Rental & Leasing**

- 531110 Lessors of Residential Buildings & Dwellings
  - 531114 Cooperative Housing
  - 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
  - 531130 Lessors of Miniwarehouses & Self-Storage Units
  - 531190 Lessors of Other Real Estate Property
  - 531210 Offices of Real Estate Agents & Brokers
  - 531310 Real Estate Property Managers
  - 531320 Offices of Real Estate Appraisers
  - 531390 Other Activities related to Real Estate
- Rental & Leasing Services**
- 532100 Automotive Equipment Rental & Leasing

- 532210 Consumer Electronics & Appliances Rental
- 532220 Formal Wear & Costume Rental
- 532230 Video Tape & Disc Rental
- 532290 Other Consumer Goods Rental
- 532310 General Rental Centers
- 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

**Retail Trade****Motor Vehicle & Parts Dealers**

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers
- 441221 Motorcycle Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

**Furniture & Home Furnishing Stores**

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

**Electronics & Appliance Stores**

- 443111 Household Appliance Stores
- 443112 Radio, Television, & Other Electronics Stores
- 443120 Computer & Software Stores
- 443130 Camera & Photographic Supplies Stores

**Building Material & Garden Equipment & Supplies Dealers**

- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Materials Dealers
- 444200 Lawn & Garden Equipment & Supplies Stores

**Food & Beverage Stores**

- 445110 Supermarkets & Other Grocery (except Convenience) Stores
- 445120 Convenience Stores
- 445210 Meat Markets
- 445220 Fish & Seafood Markets
- 445230 Fruit & Vegetable Markets
- 445291 Baked Goods Stores
- 445292 Confectionery & Nut Stores
- 445299 All Other Specialty Food Stores
- 445310 Beer, Wine, & Liquor Stores

**Health & Personal Care Stores**

- 446110 Pharmacies & Drug Stores
- 446120 Cosmetics, Beauty Supplies, & Perfume Stores
- 446130 Optical Goods Stores
- 446190 Other Health & Personal Care Stores

**Gasoline Stations**

- 447100 Gasoline Stations (including convenience stores with gas)

**Clothing & Clothing Accessories Stores**

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's & Infants' Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage & Leather Goods Stores

**Sporting Goods, Hobby, Book, & Music Stores**

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, & Game Stores
- 451130 Sewing, Needlework, & Piece Goods Stores
- 451140 Musical Instrument & Supplies Stores
- 451211 Book Stores
- 451212 News Dealers & Newsstands
- 451220 Prerecorded Tape, Compact Disc, & Record Stores

**General Merchandise Stores**

- 452110 Department Stores
  - 452900 Other General Merchandise Stores
- Miscellaneous Store Retailers**
- 453110 Florists
  - 453210 Office Supplies & Stationery Stores
  - 453220 Gift, Novelty, & Souvenir Stores
  - 453310 Used Merchandise Stores
  - 453910 Pet & Pet Supplies Stores
  - 453920 Art Dealers
  - 453930 Manufactured (Mobile) Home Dealers
  - 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

**Nonstore Retailers**

- 454110 Electronic Shopping & Mail-Order Houses
- 454210 Vending Machine Operators
- 454311 Heating Oil Dealers
- 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers

- 454319 Other Fuel Dealers
- 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

**Transportation & Warehousing****Air, Rail, & Water Transportation**

- 481000 Air Transportation
- 482110 Rail Transportation
- 483000 Water Transportation

**Truck Transportation**

- 484110 General Freight Trucking, Local
- 484120 General Freight Trucking, Long-Distance

**484200 Specialized Freight Trucking****Transit & Ground Passenger Transportation**

- 485110 Urban Transit Systems
- 485210 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service
- 485410 School & Employee Bus Transportation
- 485510 Charter Bus Industry
- 485990 Other Transit & Ground Passenger Transportation

**Pipeline Transportation**

- 486000 Pipeline Transportation

**Scenic & Sightseeing Transportation**

- 487000 Scenic & Sightseeing Transportation

**Support Activities for Transportation**

- 488100 Support Activities for Air Transportation
- 488210 Support Activities for Rail Transportation
- 488300 Support Activities for Water Transportation
- 488410 Motor Vehicle Towing
- 488490 Other Support Activities for Road Transportation
- 488510 Freight Transportation Arrangement
- 488990 Other Support Activities for Transportation

**Couriers & Messengers**

- 492110 Couriers
- 492210 Local Messengers & Local Delivery

**Warehousing & Storage**

- 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

**Utilities**

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

**Wholesale Trade****Wholesale Trade, Durable Goods**

- 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
  - 421200 Furniture & Home Furnishing Materials Wholesalers
  - 421400 Professional & Commercial Equipment & Supplies
  - 421500 Metal & Mineral (except Petroleum) Wholesalers
  - 421600 Electrical Goods Wholesalers
  - 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
  - 421800 Machinery, Equipment, & Supplies Wholesalers
  - 421910 Sporting & Recreational Goods & Supplies Wholesalers
  - 421920 Toy & Hobby Goods & Supplies
  - 421930 Recyclable Materials Wholesalers
  - 421940 Jewelry, Watch, Precious Stone, & Precious Metals Wholesalers
  - 421990 Other Miscellaneous Durable Goods
- Wholesale Trade, Nondurable Goods**
- 422100 Paper & Paper Products
  - 422210 Drugs & Druggists' Sundries
  - 422300 Apparel, Piece Goods, & Notions
  - 422400 Grocery & Related Products
  - 422500 Farm Product Raw Material
  - 422600 Chemical & Allied Products
  - 422700 Petroleum & Petroleum Products
  - 422800 Beer, Wine, & Distilled Alcoholic Beverage
  - 422910 Farm Supplies
  - 422920 Book, Periodical, & Newspaper
  - 422930 Flower, Nursery Stock, & Florists' Supplies
  - 422940 Tobacco & Tobacco Products
  - 422950 Paint, Varnish, & Supplies
  - 422990 Other Miscellaneous Nondurable Goods